

Avista Corp.  
1411 East Mission PO Box 3727  
Spokane, Washington 99220-3727  
Telephone 509-489-0500  
Toll Free 800-727-9170

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Corp.

May 14, 2004

Ms. Carole J. Washburn, Executive Secretary  
Washington Utilities and Transportation Commission  
P.O. Box 47250  
Olympia, WA 98504-7250

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report  
For the Month of April 2004

Dear Ms. Washburn:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of April 2004. The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers. Actual net power costs were higher than authorized costs by \$1,933,658. However, no deferral entry was recorded as the entire amount was applied towards the \$9 million deadband for 2004. The deadband accumulation for 2004 amounted to a positive \$6,776,853 at the end of April.

Actual power supply expenses were higher than authorized due to lower than authorized hydro generation and reduced generation at Colstrip due to scheduled maintenance. Hydro generation was 30 aMW below authorized levels. The average market purchase price was \$40.45/MWh compared to an authorized rate of \$32.00/MWh. The average market sales price was \$42.12/MWh compared to an authorized sales price of \$23.35/MWh.

Coyote Springs 2 was out-for-service while the transformer is being serviced. The authorized level of Coyote Springs 2 generation in April is 67 aMW. Colstrip generated 60 aMW below the authorized level primarily due to Unit 3 being out of service beginning April 10 for scheduled maintenance. Kettle Falls generated 32 aMW above the authorized level. Other gas-fired resources generated less than 1 aMW below the authorized level due to economics. Thermal fuel expense and natural gas fuel expense were above the authorized level. Washington retail sales were 6 aMW above the authorized level.

The Company entered into a 10-year wind power purchase agreement in the month of April 2004. Due to its length, the agreement is being provided in electronic form on compact disk. The compact disk is identified as "Confidential Attachment A" filed under seal. If you have any questions, please contact Bill Johnson at (509) 495-4046 or Ron McKenzie at (509) 495-4320.

Sincerely,

Kelly Norwood  
Vice President State and Federal Regulation  
Enclosure  
RM

c: Robert Cromwell, S. Bradley Van Cleve

AVISTA CORPORATION  
STATE OF WASHINGTON  
DOCKET NO. UE-011595  
POWER COST DEFERRAL REPORT

MONTH OF APRIL 2004

ista Corporation - General Ledger Journal Entry

Print Date: 05-10-2004 12:31 PM

Journal ID: **DJ702** Journal Description: **WA - ERM** Effective Date: **04-30-2004**  
 Corp: **WWP** Journal Sponsor: **RESOURCE** \$#: **\$** Tran Type: **C** Error Code: **Q** Code: **G**  
 Control Amount Total: **5,695,830.00** Saved By: **Linda Donley** Saved Date: **05-10-2004 12:31:02 P**  
 Edit Date: **05-10-2004 12:30:56 PM**

Seq	WO	UMain	Sub	RC	Cost Code	SL ID	LOC	Debit Amount	Credit Amount	Transaction Description
5	0000	9186	01	028	EE			1,933,658.00	0.00	WA ERM YTD COMPANY BAND
<i>Record YTD accumulation of Company Band for WA ERM. Allows tracking of balance on the GL.</i>										
10	0000	9186	02	028	EE		0.00	0.00	1,933,658.00	WA ERM YTD CONTRA ACCOUNT
<i>Contra account for YTD WA ERM Company Band. Offsets 918601 to prevent Balance Sheet inflation.</i>										
15	2577	0557	28	G55	EE	X	028	0.00	0.00	POWER TRANSACTIONS/* WA ERM DEF
20	0000	9186	28	028	EE		0.00	0.00	0.00	WA ERM - CURRENT YEAR
23	2577	0557	29	X55	EE	X	028	2,014,531.00	0.00	POWER TRANSACTIONS /* WA ERM AMT
27	0000	9182	35	028	EE		0.00	0.00	2,014,531.00	WASHINGTON ERM DEFERRAL BALANCE
43	0000	9182	35	028	EE		416,966.00	0.00	0.00	WASHINGTON ERM DEFERRAL BALANCE
<i>Interest income on deferral balance in 18235 authorized for recovery</i>										
45	0000	9186	28	028	EE		0.00	0.00	0.00	WA ERM - CURRENT YEAR
<i>Interest income/(expense) on deferral balance in 18628</i>										
47	0000	9186	29	028	EE		104,318.00	0.00	0.00	WA ERM - LAST YEAR
<i>Interest income/(expense) on deferral balance in 18629</i>										
50	0000	9419	00	Q98	EE	X	098	0.00	521,284.00	NON-UTILITY REVENUE/INT/DIV INCOME
70	0000	9171	00	FIN	EE		521,284.00	0.00	0.00	INTEREST & DIVIDENDS REC
<i>Accrue interest income on deferral balance</i>										
80	0000	9171	00	FIN	EE		0.00	521,284.00	521,284.00	INTEREST & DIVIDENDS REC
<i>Transfer interest income accrual to deferred power costs (in lieu of receipt)</i>										
82	0135	0410	10	X54	EE	X	028	0.00	705,073.00	INCOME TAX /* PRV DFIT DR
<i>DFIT entry includes, power supply deferral, generation options, surcharge amortization</i>										
85	0135	9410	20	X54	EE	X	028	182,445.00	0.00	INCOME TAX /PROV DEFERED IT
<i>DFIT entry for interest income</i>										
89	0000	9283	28	028	EE		522,628.00	0.00	0.00	ADFIT-WA ERM CURRENT AND PRIOR YRS

Avista Corporation - General Ledger Journal Entry

Print Date: 05-10-2004 12:31 PM

Journal ID: DJJ702 Journal Description: WA - ERM Effective Date: 04-30-2004

Corp: WWP Journal Sponsor: RESOURCE \$#: \$ Tran Type: C Error Code: Q Code: G

Control Amount Total: 5,695,830.00 Saved By: Linda Donley Saved Date: 05-10-2004 12:31:02 P

Edit Date: 05-10-2004 12:30:56 PM

Seq	WO	UMain	Sub	RC	Cost Code	SL ID	LOC	Debit Amount	Credit Amount	Transaction Description
100	0000	9186	01	028	EE			0.00	0.00	WA ERM YTD COMPANY BAND
<i>Reverse prior year accumulation of Company Band for WA ERM. Allows tracking of balance on the GL.</i>										
101	0000	9186	02	028	EE			0.00	0.00	WA ERM YTD CONTRA ACCOUNT
<i>Reverse Contra account for prior year WA ERM Company Band. Offsets 918601 to prevent Balance Sheet inflation.</i>										
200	0000	9186	28	028	EE			0.00	0.00	WA ERM - CURRENT YEAR
<i>Transfer 2003 ERM deferral to prior year balance account</i>										
201	0000	9186	29	028	EE			0.00	0.00	WA ERM - LAST YEAR
<i>Transfer from 2003 will accrue interest in this account until it is deemed prudent for recovery</i>										

Totals: 5,695,830.00 5,695,830.00 Trans: 12 Rows: 19

Explanation:

Record current month deferred power supply costs, interest and DFIT per WA accounting order.

Prepared By: Linda Donley Date: 5/10/04  
 Reviewed By: Jami Gudge Date: 5/10/04

Approved For Entry - Corporate Accounting Use Only \_\_\_\_\_ Date \_\_\_\_\_

> GD WWP,0000918628,028

ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000918628 CENTER: 028  
 WA ERM - CURRENT YEAR

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	.00	.00	730,862.00
02	.00	.00	214,588.82-
03	.00	.00	927,912.16-
04	.00	94,153.00	640,898.16-
05	.00	1,437,758.00	782,317.25
06	.00	5,521,304.47	4,173,702.11
07	.00	10,897,385.37	.00
08	.00	14,878,366.37	3,462,701.00
09	.00	17,291,968.37	4,591,436.00
10	.00	18,996,002.37	7,990,106.00
11	.00	19,319,437.37	10,046,279.00
12	.00	22,791,372.37	18,418,548.00
TOTAL	.00	.00	.00

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**ERM Deferral Balance (Current Year - 2004)**

**Account 9186.28 028**

Balance 3/31/04

Deferral

Balance 4/30/04

<u>Amount</u>	<u>Journal ID</u>
\$0.00	
<u>0.00</u>	DJ702
\$0.00	

> C WWP,0000918629,028 ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000918629 CENTER: 028  
 WA ERM - LAST YEAR

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	22,895,690.37	18,507,141.00	5,590,562.00-
02	23,000,008.37	18,595,734.00	.00
03	23,104,326.37	18,684,327.00	.00
04	23,208,644.37	18,772,920.00	.00
05	.00	18,861,513.00	.00
06	.00	18,950,106.00	.00
07	.00	19,040,688.00	.00
08	.00	19,131,270.00	.00
09	.00	19,221,852.00	.00
10	.00	19,312,434.00	.00
11	.00	19,403,016.00	.00
12	.00	.00	.00
TOTAL	.00	.00	.00

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**ERM Deferral Balance (Prior year - 2003)**

**Account 9186.29 028**

Balance 3/31/04

Interest

Balance 4/30/04

Amount	Journal ID
\$23,104,326.37	
104,318.00	DJ702
<u>\$23,208,644.37</u>	

> GD WWP,0000918235,028

ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000918235 CENTER: 028  
 WASHINGTON ERM DEFERRAL BALANCE

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	97,324,911.28	102,120,741.28	132,006,255.17
02	95,273,046.28	100,387,075.28	122,433,021.17
03	93,420,167.28	98,579,839.28	118,334,898.17
04	91,822,602.28	96,934,524.28	115,248,382.17
05	.00	95,426,432.28	112,494,809.17
06	.00	93,918,785.28	109,873,441.17
07	.00	92,464,598.28	111,925,345.28
08	.00	90,760,912.28	110,453,043.28
09	.00	89,095,467.28	109,001,480.28
10	.00	87,584,937.28	107,664,179.28
11	.00	85,922,928.28	106,072,397.28
12	.00	99,774,940.28	104,166,540.28
TOTAL	.00	.00	.00

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**Recoverable Deferral Balance**  
**Account 9182.35 028**

Balance 3/31/04  
 Amortization  
 Interest  
 Balance 4/30/04

Amount	Journal ID
\$93,420,167.28	
-2,014,531.00	DJ702
416,966.00	DJ702
<u>\$91,822,602.28</u>	

> C WWP,0000918236,028 ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000918236 CENTER: 028  
 WASHINGTON ERM AMORTIZATION

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	949,785.00	.00	.00
02	924,702.00	.00	.00
03	899,504.00	.00	.00
04	874,191.00	.00	.00
05	.00	.00	.00
06	.00	.00	.00
07	.00	.00	.00
08	.00	.00	.00
09	.00	.00	.00
10	.00	.00	.00
11	.00	.00	.00
12	.00	974,754.00	.00
TOTAL	.00	.00	.00
A205W-END OF LIST			

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**Contract Buyout Deferral Balance**

**Account 9182.36 028**

	<u>Amount</u>	<u>Journal ID</u>
Balance 3/31/04	\$899,504.00	
Amortization*	-\$29,363.00	RJECB
Interest	4,050.00	RJECB
Balance 4/30/04	<u>\$874,191.00</u>	

\*Amount grossed-up from 90% to 100% for ERM deferral calculations \$32,626



> C WWP,0000918601,028 ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000918601 CENTER: 028  
 WA ERM YTD COMPANY BAND

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	3,483,950.00	4,982,867.00	.00
02	4,961,037.00	6,578,313.00	.00
03	4,843,195.00	8,748,531.00	.00
04	6,776,853.00	9,000,000.00	.00
05	.00	9,000,000.00	.00
06	.00	9,000,000.00	.00
07	.00	9,000,000.00	4,319,249.00
08	.00	9,000,000.00	4,500,000.00
09	.00	9,000,000.00	4,500,000.00
10	.00	9,000,000.00	4,500,000.00
11	.00	9,000,000.00	4,500,000.00
12	.00	9,000,000.00	4,500,000.00
TOTAL	.00	.00	.00
A205W-END OF LIST			

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**ERM Deadband**  
**Account 9186.01 028**

	Amount	Journal ID
Balance 3/31/04	\$4,843,195.00	
2004 deadband accumulation	1,933,658.00	DJ702
Balance 4/30/04	<u>\$6,776,853.00</u>	

> C WWP,0000918602,028

ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000918602 CENTER: 028  
 WA ERM YTD CONTRA ACCOUNT

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	3,483,950.00-	4,982,867.00-	.00
02	4,961,037.00-	6,578,313.00-	.00
03	4,843,195.00-	8,748,531.00-	.00
04	6,776,853.00-	9,000,000.00-	.00
05	.00	9,000,000.00-	.00
06	.00	9,000,000.00-	.00
07	.00	9,000,000.00-	4,319,249.00-
08	.00	9,000,000.00-	4,500,000.00-
09	.00	9,000,000.00-	4,500,000.00-
10	.00	9,000,000.00-	4,500,000.00-
11	.00	9,000,000.00-	4,500,000.00-
12	.00	9,000,000.00-	4,500,000.00-
TOTAL	.00	.00	.00

A205W-END OF LIST

05/10/04 15:36:50 1 M3LL CIX1 \_\_\_\_\_

**ERM Deadband Contra Account**

**Account 9186.02 028**

Balance 3/31/04

2004 deadband contra entry

Balance 4/30/04

<u>Amount</u>	<u>Journal ID</u>
-\$4,843,195.00	
-1,933,658.00	DJ702
<u>-\$6,776,853.00</u>	

> C WWP,0000928328,028

ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000928328 CENTER: 028  
 ADFIT-WA ERM CURRENT AND PRIOR YRS

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	42,409,636.00-	42,219,761.00-	44,235,381.00-
02	41,719,211.00-	41,643,986.00-	42,520,405.00-
03	41,098,391.00-	41,042,461.00-	40,604,160.00-
04	40,260,936.00-	40,530,561.00-	39,702,680.00-
05	.00	40,503,998.00-	39,098,236.00-
06	.00	41,436,569.00-	39,830,678.00-
07	.00	42,840,936.00-	39,003,353.00-
08	.00	43,669,694.00-	39,870,511.00-
09	.00	43,963,253.00-	39,757,522.00-
10	.00	44,062,684.00-	40,479,002.00-
11	.00	43,625,888.00-	40,641,539.00-
12	.00	43,239,378.00-	42,904,783.00-
TOTAL	.00	.00	.00

A205W-END OF LIST

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Account 9186.28 028 balance	\$0.00
Account 9186.29 028 balance	23,208,644.37
Account 9182.35 028 balance	<u>91,822,602.28</u>
Total	\$115,031,246.65
Federal income tax rate	<u>-35%</u>
Deferred FIT related to deferrals	<u>-\$40,260,936</u>

> GD WWP,0000928336,028

ON GLMLY

----- GL:M - AMOUNT MAINTENANCE -----  
 CORP: WWP ACCOUNT: 0000928336 CENTER: 028  
 ADFIT-ENRON CONTRACT BUYOUT

PER	CURR YEAR ACTUALS	LAST YEAR ACTUALS	2ND YEAR ACTUALS
01	.00	.00	.00
02	.00	.00	.00
03	.00	.00	.00
04	305,968.00-	.00	.00
05	.00	.00	.00
06	.00	.00	.00
07	.00	.00	.00
08	.00	.00	.00
09	.00	.00	.00
10	.00	.00	.00
11	.00	.00	.00
12	.00	.00	.00
TOTAL	.00	.00	.00

05/11/04 10:48:29 1 M3LL CIX1 \_\_\_\_\_

Account 9182.36 028 balance	\$874,191.00
Federal income tax rate	-35%
Deferred FIT related to contract buyout deferral	<u>-\$305,967</u>
Rounding	-1
Balance in account	<u>-\$305,968</u>











			YTD	YTD	
			WA ERM	WA ERM	
			Company	Contra	Total
			Band	Account	GL
			918601	918602	Impact
12-31-2003	Balance		\$9,000,000	(\$9,000,000)	\$0
2003 Requirement		\$9,000,000			
Jan-04	Reverse 2003		(\$9,000,000)	\$9,000,000	\$0
Jan-04	Activity		\$3,483,950	(\$3,483,950)	
01-31-2004	Balance		\$3,483,950	(\$3,483,950)	\$0
Feb-04	Activity		\$1,477,087	(\$1,477,087)	
02-29-2004	Balance		\$4,961,037	(\$4,961,037)	\$0
Mar-04	Activity		(\$117,842)	\$117,842	
03-31-2004	Balance		\$4,843,195	(\$4,843,195)	\$0
Apr-04	Activity		\$1,933,658	(\$1,933,658)	
04-30-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
May-04	Activity		\$0	\$0	
05-31-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
Jun-04	Activity		\$0	\$0	
06-30-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
Jul-04	Activity		\$0	\$0	
07-31-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
Aug-04	Activity		\$0	\$0	
08-31-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
Sep-04	Activity		\$0	\$0	
09-30-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
Oct-04	Activity		\$0	\$0	
10-31-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
Nov-04	Activity		\$0	\$0	
11-30-2004	Balance		\$6,776,853	(\$6,776,853)	\$0
Dec-04	Activity		\$0	\$0	
12-31-2004	Balance		\$6,776,853	(\$6,776,853)	\$0

AVISTA CORPORATION  
 APRIL 2004 WASHINGTON ELECTRIC SURCHARGE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	Sch 1 Block Percent (b)	kWh or \$ (c)	Surcharge Rate On/After 1-Jul-02 (d)	Revenue (e) (c)*(d)	Conversion Factor (f)	Deferral Amortization (g) (e)*(f)
1 (0-600 kWh)	57.105%	96,525,949	0.405¢	\$390,930	0.956277	\$373,837
1 (601-1300 kWh)	30.074%	50,834,802	0.607¢	308,567	0.956277	295,076
1 (over 1300 kWh)	12.821%	21,671,644	0.853¢	184,859	0.956277	176,776
Total Sch 1	100.000%	169,032,395		884,356		845,689
11		26,287,381	0.788¢	207,145	0.956277	198,088
12		2,918,396	0.788¢	22,997	0.956277	21,992
21		119,150,065	0.549¢	654,134	0.956277	625,533
22		1,614,692	0.549¢	8,865	0.956277	8,477
25		76,512,508	0.352¢	269,324	0.956277	257,548
30		1,190,240	0.485¢	5,773	0.956277	5,521
31		3,446,178	0.485¢	16,714	0.956277	15,983
32		338,929	0.485¢	1,644	0.956277	1,572
41-46		\$263,036	109.78%	23,433	0.956277	22,408
47		\$81,926	109.78%	7,290	0.956277	6,971
48		\$55,739	109.78%	4,966	0.956277	4,749
Schedule Totals		400,490,784		\$2,106,641		\$2,014,531 Amortization
kWh not subject to surcharge						-35%
Schedule 28		95,440				(\$705,086) DFIT Expense
Schedule 29		2,711,651				
Sch 41-48		2,275,808				
Total kWh		405,573,683				

AVISTA UTILITIES - STATEMENT OF ELECTRIC REVENUES BY RATE SCHEDULE FOR WASHINGTON MONTH OF APRIL

DESCRIPTION	CLS	SCH	CUSTOMERS	CURRENT MONTH QUANTITY	AMOUNT	CUSTOMERS	AVG CUST	YEAR TO DATE QUANTITY	AMOUNT
RESIDENTIAL FIRM-COMMERCIAL INTERDEPARTMENT REV	1 001 21 001 80 001		185,918 2 185,920	169,031,735 660 169,032,395	9,927,086.38 .00 41.53 9,927,127.91	744,181 8 744,189	186,045 2 186,047	878,266,231 4,767 878,270,998	52,551,790.54 .00 275.34 52,552,065.88
RESIDENTIAL FIRM-COMMERCIAL FIRM-MISC INDUST LIGHTING-PUB ST-HIWI INTERDEPARTMENT REV	1 011 21 011 31 011 51 011 80 011		17,903 117 15 25 18,060	25,972,120 241,607 6,505 67,149 26,287,381	2,283,373.85 21,879.07 624.08 5,743.17 2,311,620.17	71,677 473 57 99 72,306	17,919 118 14 24 18,076	119,147,708 1,075,457 31,914 365,912 120,620,991	10,412,734.95 96,111.72 2,966.41 31,011.88 10,542,824.96
RESIDENTIAL FIRM-COMMERCIAL	1 012 21 012		6,529 6,529	2,918,396 2,918,396	272,426.32 272,426.32	26,035 26,035	6,508 6,508	15,704,798 15,704,798	1,409,904.86 1,409,904.86
RESIDENTIAL FIRM-COMMERCIAL FIRM-MISC INDUST INTERDEPARTMENT REV	1 021 21 021 31 021 80 021		3,105 117 8 3,230	108,659,170 9,557,775 933,120 119,150,065	7,179,330.44 622,570.95 57,681.50 7,859,582.89	12,394 472 32 12,898	3,098 118 8 3,224	459,258,292 38,074,584 3,768,220 501,101,096	30,090,317.30 2,475,212.62 233,079.57 32,798,609.49
RESIDENTIAL FIRM-COMMERCIAL FIRM-MISC INDUST	1 022 21 028 31 028		54 54 1	1,614,692 1,614,692 95,440	102,661.79 102,661.79 14,858.40 18,683.11	216 216 5 5	54 54 1 1	8,207,028 8,207,028 489,280 489,280	509,369.63 509,369.63 3,675,446.73 8,574,701.07
FIRM-COMMERCIAL FIRM-MISC INDUST	21 025 31 025		8 11 19	22,002,673 54,509,835 76,512,508	944,510.19 2,308,202.75 3,252,712.94	33 44 77	8 11 19	85,471,858 201,072,873 286,544,731	3,675,446.73 8,574,701.07 12,250,147.80
FIRM-COMMERCIAL FIRM-MISC INDUST	21 028 31 028		1 1	95,440 95,440	3,824.71 14,858.40 18,683.11	5 5	1 1	489,280 489,280	19,539.77 58,941.60 78,481.37
FIRM-PUMPING-IRRIG	39 029		1 1	2,711,651 2,711,651	.00 .00	4 4	1 1	8,588,707 8,588,707	.00 .00
FIRM-PUMPING-IRRIG	39 030		40 40	1,190,240 1,190,240	59,558.40 59,558.40	161 161	40 40	1,251,800 1,251,800	63,372.86 63,372.86
FIRM-COMMERCIAL FIRM-MISC INDUST FIRM-PUMPING-IRRIG INTERDEPARTMENT REV	21 031 31 031 39 031 80 031		469 128 371 2 970	1,955,134 693,079 797,865 100 3,446,178	117,414.06 41,745.94 53,552.87 18.71 212,731.58	1,863 512 1,467 8 3,850	465 128 366 2 962	7,321,380 2,695,943 1,734,237 260 11,751,820	439,829.39 163,377.08 116,599.39 65.44 719,871.30
RESIDENTIAL FIRM-PUMPING-IRRIG	1 032 39 032		948 108 1,056	327,887 11,042 338,929	25,069.24 1,303.03 26,372.27	3,787 430 4,217	946 107 1,054	879,533 63,759 943,292	73,868.39 6,166.47 80,034.86
LIGHTING-PUB ST-HIWI	51 041		12 12	16,056 16,056	2,727.06 2,727.06	48 48	12 12	64,224 64,224	10,908.24 10,908.24
LIGHTING-PUB ST-HIWI	51 042		215	1,047,202	237,946.77	855	213	4,184,024	950,595.20

WCIP7761) AVISTA UTILITIES - STATEMENT OF ELECTRIC REVENUES BY RATE SCHEDULE FOR WASHINGTON MONTH OF APRIL O4

DESCRIPTION	CLS	SCH	CUSTOMERS	CURRENT MONTH QUANTITY	AMOUNT	CUSTOMERS	AVG CUST	YEAR TO DATE QUANTITY	AMOUNT
LIGHTING-PUB ST-HIWAY	51	044	215	1,047,202	237,946.77	855	213	4,184,024	950,595.20
			12	18,139	1,614.19	51	12	82,939	7,283.74
			12	18,139	1,614.19	51	12	82,939	7,283.74
LIGHTING-PUB ST-HIWAY	51	045	14	195,798	8,734.32	60	15	857,190	39,016.80
			14	195,798	8,734.32	60	15	857,190	39,016.80
LIGHTING-PUB ST-HIWAY	51	046	24	169,499	12,014.07	96	24	659,395	46,779.53
			24	169,499	12,014.07	96	24	659,395	46,779.53
FIRM-COMMERCIAL	21	047		499,338	79,493.81			1,993,186	316,950.81
FIRM-MISC INDUST	31	047		14,471	2,041.29			59,158	8,295.08
FIRM-PUMPING-IRRIG	39	047		167	18.58			668	74.32
INTERDEPARTMENT REV	80	047		1,256	272.28			5,024	1,089.12
				515,232	81,825.96			2,058,036	326,409.33
RESIDENTIAL	1	048		313,882	55,738.71			1,276,753	225,244.73
				313,882	55,738.71			1,276,753	225,244.73
RESIDENTIAL	1	056			.00				13.34
FIRM-COMMERCIAL	21	056			.00				.00
					.00				13.34
RESIDENTIAL	1	058			362,733.71				1,828,416.25
FIRM-COMMERCIAL	21	058			452,880.49				1,897,624.07
FIRM-MISC INDUST	31	058			29,495.72				117,764.09
FIRM-PUMPING-IRRIG	39	058			106.29				515.64
LIGHTING-PUB ST-HIWAY	51	058			12,351.20				49,340.49
INTERDEPARTMENT REV	80	058			.00				.00
MISC-RENT ELECT PRDP	85	058			1,140.84				4,568.72
MISC-OTHER ELECT REV	86	058			16.72				66.88
					858,724.97				3,898,296.14
RESIDENTIAL	1	058A			2,512.35CR				13,277.88CR
FIRM-COMMERCIAL	21	058A			1,381.84CR				7,550.82CR
FIRM-MISC INDUST	31	058A			.51CR				2.04CR
FIRM-PUMPING-IRRIG	39	058A			44.20CR				173.68CR
					3,938.90CR				21,004.42CR
FIRM-ENERGY CHARGE	74	061			.00				.00
SURPLUS-ENERGY CHARG	75	061			.00				.00
					.00				.00
EE - RESIDENTIAL	61	090			4.00				16.00
					4.00				16.00
RESIDENTIAL	1	095			7,495.36				29,231.69
FIRM-COMMERCIAL	21	095			829.43				3,303.76
					8,324.79				32,535.45
THEFT OF SERVICE	18	099			3,002.24				11,405.82
MISC-SERVICE REV SNP	83	099			24,168.00				97,517.00

WCIP7761) AVISTA UTILITIES - STATEMENT OF ELECTRIC REVENUES BY RATE SCHEDULE FOR WASHINGTON MONTH OF APRIL 04

DESCRIPTION	CLS	SCH	CUSTOMERS	CURRENT MONTH QUANTITY	AMOUNT	CUSTOMERS	AVG CUST	YEAR TO DATE QUANTITY	AMOUNT
MISC-RENT ELECT PROP	85	099			24,289.82				97,243.28
MISC-OTHER ELECT REV	86	099			262.09				1,048.36
					51,722.15				207,214.46
SVC TOTALS			216,157	405,573,683	25,358,915.47	865,068	216,267	1,842,657,102	116,727,991.55

Avista Utilities  
 WASHINGTON POWER COST DEFERRALS

Line No.	WASHINGTON ACTUALS-2004	Actual Jan-04	Actual Feb-04	Actual Mar-04	Actual Apr-04	Actual May-04	Actual Jun-04	Actual Jul-04	Actual Aug-04	Actual Sep-04	Actual Oct-04	Actual Nov-04	Actual Dec-04
1	555 Purchased Power	\$56,741,097	\$ 20,898,976	\$ 14,705,597	\$ 10,016,319	\$ 11,120,205							
2	501 Thermal Fuel	\$5,868,755	\$ 1,413,525	\$ 1,496,991	\$ 1,722,290	\$ 1,235,949							
3	547 CT Fuel	\$2,685,901	\$ 1,642,906	\$ 403,167	\$ 278,540	\$ 361,288							
4	447 Sale for Resale	\$17,751,542	\$ 6,140,479	\$ 2,826,196	\$ 3,840,479	\$ 4,944,388							
5	Actual Net Expense	\$47,544,211	\$17,814,928	\$13,779,559	\$8,176,670	\$7,773,054							
6	Pottlach 25 aMW directly assigned to ID	(\$2,347,801)	\$ (601,710)	\$ (562,890)	\$ (601,710)	\$ (581,491)							
7	Pottlach 62 aMW directly assigned to ID	(\$7,463,424)	\$ (2,047,319)	\$ (1,907,665)	\$ (1,575,121)	\$ (1,933,319)							
8	Adjusted Actual Net Expense	\$37,732,986	\$15,165,899	\$11,309,004	\$5,999,899	\$5,258,244							
<b>AUTHORIZED NET EXPENSE-SYSTEM</b>													
9	555 Purchased Power	\$66,370,477	\$ 7,820,601	\$ 6,873,178	\$6,877,530	\$2,970,502	\$1,220,238	\$781,522	\$5,416,130	\$7,510,269	\$6,429,357	\$8,215,787	\$ 8,175,700
10	501 Thermal Fuel	\$15,777,429	\$ 1,497,543	\$ 1,328,377	\$1,321,593	\$1,193,467	\$566,463	\$1,103,034	\$1,501,955	\$1,550,936	\$1,449,825	\$1,289,090	\$ 1,455,980
11	547 CT Fuel	\$30,931,880	\$ 3,209,570	\$ 2,713,553	\$2,216,117	\$1,302,967	\$642,820	\$1,720,868	\$3,644,073	\$4,169,327	\$2,703,227	\$2,355,980	\$ 2,142,305
12	447 Sale for Resale	\$49,213,167	\$ 3,395,816	\$ 3,610,669	\$2,796,420	\$1,922,246	\$2,752,789	\$8,044,786	\$9,136,979	\$ 5,227,838	\$ 1,545,341	\$ 2,563,932	\$ 3,561,787
13	Authorized Net Expense	\$65,866,619	\$ 9,131,898	\$ 7,304,439	\$7,618,820	\$3,544,690	\$(323,268)	\$(4,439,362)	\$1,425,179	\$8,002,694	\$7,055,338	\$9,296,925	\$8,212,198
14	Actual - Authorized Net Expense	\$10,133,139	\$ 6,034,001	\$ 4,004,565	\$(1,618,981)	\$ 1,713,554							
15	Net Fuel Expense not incl in Acct 547 (1)	\$ 2,663,632	\$ 182,017	\$ 102,000	\$ 1,001,842	\$ 1,377,773							
16	Adjusted Actual - Authorized Net Exp	\$ 12,796,771	\$ 6,216,018	\$ 4,106,565	\$(617,139)	\$ 3,091,327							
17	Washington Alloc. @ 66.29%	\$8,482,980	\$4,120,598	\$2,722,242	\$(409,101)	\$2,049,241							
18	Enron Contract Buyout	\$130,504	\$32,626	\$32,626	\$32,626	\$32,626							
19	WA Retail Revenue Adjustment	\$(1,836,631)	\$(669,274)	\$(1,277,781)	\$258,633	\$(148,209)							
20	Net Power Cost Increase (Decrease)	\$ 6,776,853	\$3,483,950	\$1,477,087	\$(117,842)	\$1,933,658							
21	100% Net Power Cost Less \$9.0 million Company Band	\$ -	\$ -	\$ -	\$ -	\$ -							
22	90% Net Power Cost Less \$9.0 million Company Band	\$ -	\$ -	\$ -	\$ -	\$ -							

Avista Utilities  
 System Power Supply Expenses  
**WASHINGTON DEFERRED POWER COST CALCULATION**

ACTUALS

Line No.	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL 2004
555	<b>PURCHASED POWER</b>												
1	12,948,293	6,949,837	3,439,618	4,271,101									27,608,849
2	158,509	158,509	158,509	158,509									634,036
2	102,015	71,340	71,339	118,916									363,610
3	208,697	208,697	208,697	208,697									834,788
4	99,817	99,817	99,817	99,817									399,268
5		0											
6	247	355	331	319									1,252
7	83,862	128,558	117,527	117,472									447,419
8	91,386	307,960	490,688	390,223									1,280,257
9	2,541,438	2,296,432	1,254,691	1,215,202									7,307,763
10													
11	143,856	219,509	118,092	56,447									537,904
12	567,300	530,700	567,300	548,238									2,213,538
13	1,041,600	974,400	1,041,600	1,006,600									4,064,200
14	590,550	552,450	590,550	570,706									2,304,256
15	149,463	144,255	145,150	111,889									550,757
16	2,047,319	1,907,665	1,575,121	1,933,319									7,463,424
17	122,000	152,500	134,500	136,500									545,500
18				174,197									174,197
19	2,624	2,613	2,789	2,053									10,079
20	20,898,976	14,705,597	10,016,319	11,120,205									56,741,097

(1) Effective November, 2003, WNP-3 purchase expense has been adjusted to reflect the mid-point price (\$33.78/MWh for the 2003-04 contract year) per Settlement Agreement, Cause No. U-86-99

447 SALES FOR RESALE

21	5,741,521	2,428,969	3,562,566	4,608,768									16,341,824
22	150,000	150,000	150,000	150,000									600,000
23	25,061	30,273	5,762	11,251									72,347
24	137	118	116	1,067									1,438
25	34,437	26,372	27,044	25,162									113,015
26	183,354	192,024	96,058	151,560									622,986
27	14,655	0											14,655
28	(11,310)	(4,173)	(3,856)	(5,473)									(24,812)
28	2,624	2,613	2,789	2,053									10,079
29	6,140,479	2,826,196	3,840,479	4,944,388									17,751,542

Avista Utilities  
 System Power Supply Expenses  
**WASHINGTON DEFERRED POWER COST CALCULATION**  
 \$  
**ACTUALS**

Line No.	Jan-04	Feb-04	Mar-04	Apr-04	May-04	Jun-04	Jul-04	Aug-04	Sep-04	Oct-04	Nov-04	Dec-04	TOTAL 2004
<b>501 FUEL-DOLLARS</b>													
30	wood	557,912	515,287	583,079	563,676								2,219,954
31	coal	862,129	981,341	1,129,753	670,981								3,644,204
32	Total Coal & Wood	1,420,041	1,496,628	1,712,832	1,234,657								5,864,158
33	gas	1,911	209	178	186								2,484
34	oil	(8,427)	154	9,280	1,106								2,113
35	Total Oil & Gas	(6,516)	363	9,458	1,292								4,597
36	Total Account 501	1,413,525	1,496,991	1,722,290	1,235,949								5,868,755
<b>501 FUEL-TONS</b>													
37	Kettle Falls	46,083	45,232	48,458	44,712								184,485
38	Colstrip	101,926	89,232	102,899	62,461								356,518
<b>501 FUEL-COST PER TON</b>													
39	wood	\$ 12.11	\$ 11.39	\$ 12.03	\$ 12.61	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 12.03
40	coal	\$ 8.46	\$ 11.00	\$ 10.98	\$ 10.74	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	\$ 10.22
<b>547 FUEL</b>													
41	NE Combustion Turbine Gas/Oil	7	22	629	3,678								4,336
42	Boulder Park	69,742	12	(23)	61,521								131,252
43	Kettle Falls CT	28,115	17	(32)	23,727								51,827
44	Coyote Springs2	1,208,463	375,047	237,939	232,347								2,053,796
45	Rathdrum Gas Storage Fee	40,000	40,000	40,000	40,000								160,000
46	Rathdrum Fuel Exp	296,579	(11,931)	27	15								284,690
47	Total Account 547	1,642,906	403,167	278,540	361,288								2,685,901
48	<b>TOTAL NET EXPENSE</b>	<b>17,814,928</b>	<b>13,779,559</b>	<b>8,176,670</b>	<b>7,773,054</b>								<b>47,544,211</b>





ta Corporation - General Ledger Journal Entry

Print Date: 05-06-2006 12:44 PM

Journal ID: **RJECB** Journal Description: Enron Contract Buyout Amort Effective Date: 04-30-2004

Corp: WWP Journal Sponsor: RESOURCE \$/#: \$ Tran Type: C Error Code: Q Code: G

Control Amount Total: 28,722.00 Saved By: Linda Donley Saved Date: 05-06-2004 12:44:38 P

Edit Date: 05-05-2004 9:03:00 AM

Seq	WO	U Main	Sub	RC	Cost Code	SL ID	LOC	Debit Amount	Credit Amount	Transaction Description
5	0000	9182	36	028	EE		0.00	29,363.00		WASHINGTON ERM AMORTIZATION
<i>Amortize Enron Contract buyout for WA ERM</i>										
10	2577	0557	16	X55	EE	X	028	29,363.00	0.00	POWER TRANSACTIONS /PS REG EXPENSE
<i>Amortization expense for Enron Contract Buyout</i>										
15	0000	9182	36	028	EE		4,050.00		0.00	WASHINGTON ERM AMORTIZATION
<i>Accrue interest income on unamortized balance for future recovery</i>										
20	Q000	9419	00	Q98	EE	X	098	0.00	4,050.00	NON-UTILITY REVENUE/INT/DIV INCOME
<i>Interest income accrued</i>										
25	0000	9171	00	FIN	EE		4,050.00		0.00	INTEREST & DIVIDENDS REC
<i>Accrue interest income</i>										
30	0000	9171	00	FIN	EE		0.00	4,050.00		INTEREST & DIVIDENDS REC
<i>Transfer interest income accrual to deferred contract buyout for future recovery</i>										
35	0135	0410	10	X54	EE	X	028	0.00	10,277.00	INCOME TAX /* PRV DFIT DR
<i>DFIT expense on Amortization (Operating)</i>										
40	0135	9410	20	X54	EE	X	028	1,418.00	0.00	INCOME TAX /PROV DEFERED IT
<i>DFIT expense on Interest Income (Non-Operating)</i>										
45	0000	9283	36	028	EE		8,859.00		0.00	ADFIT-ENRON CONTRACT BUYOUT
50	0000	9283	28	028	EE		314,827.00		0.00	ADFIT-WA ERM CURRENT AND PRIOR YRS
55	0000	9283	36	028	EE		0.00	314,827.00		ADFIT-ENRON CONTRACT BUYOUT
<i>Transfer ADFIT balance for account 18236 to a new account</i>										

Avista Corporation - General Ledger Journal Entry

Print Date: 05-06-2004 12:44 PM

Journal ID: **RJECB** Journal Description: **Enron Contract Buyout Amort** Effective Date: **04-30-2004**  
 Corp: **WWP** Journal Sponsor: **RESOURCE** \$#: **\$** Tran Type: **C** Error Code: **Q** Code: **G**  
 Control Amount Total: **28,722.00** Saved By: **Linda Donley** Saved Date: **05-06-2004 12:44:38 P**  
 Edit Date: **05-05-2004 9:03:00 AM**

**Seg** **WO** **U** **Main** **Sub** **RC** **Cost Code** **SL ID** **LOC** **Debit Amount** **Credit Amount** **Transaction Description**  
**Totals:** 362,567.00 362,567.00 8 Rows: 11

*Linda Donley* 5/6/04  
 Prepared By Date  
*Janice Wane* 5/6/04  
 Reviewed By Date

*Janice Wane*  
 5/6/04

Explanation:  
 WA ERM settlement created a regulatory asset to be recovered over the 3 years of the original purchased power contract (2004 - 2006). As the contract buyout is amortized it will become part of the monthly ERM calculation. See attached for details

Approved For Entry - Corporate  
 Accounting Use Only

Avista Corporation		Weighted cost of debt at 12/31/03 is 8.45%.							
Enron Contract Buyout									
Amortization Schedule									
January 2004 - December 2006									
		90%	100%						
Uniform Monthly Amortization		-\$29,363	\$32,626 Expense for deferral calculation. January through June 2004				0000928328	1/04 - 3/04	
							0000928336	Eff 4/04	
			DR	CR	DFIT	DFIT	ADFIT		
Balance	12-31-2003	\$974,754						(341,164)	
Amortization	Jan-04	-29,363	2577055716 X55 028	0000918236 028	0135041010 X54 028	(10,277)		10,277	
Net of amortization		945,391							
Average balance		960,073							
Interest (net of tax)	0.0045771	4,394	0000918236 028	Q000941900 Q98 098	0135941020 X54 028	1,538		(1,538)	
Total DFIT for the month expense - (benefit)						(8,739)			
Balance	01-31-2004	\$949,785						(332,425)	
Amortization	Feb-04	-29,363	2577055716 X55 028	0000918236 028	0135041010 X54 028	(10,277)		10,277	
Net of amortization		920,422							
Average balance		935,104							
Interest (net of tax)	0.0045771	4,280	0000918236 028	Q000941900 Q98 098	0135941020 X54 028	1,498		(1,498)	
Total DFIT for the month - expense (benefit)						(8,779)			
Balance	02-29-2004	\$924,702						(323,646)	
Amortization	Mar-04	-29,363	2577055716 X55 028	0000918236 028	0135041010 X54 028	(10,277)		10,277	
Net of amortization		895,339							
Average balance		910,021							
Interest (net of tax)	0.0045771	4,165	0000918236 028	Q000941900 Q98 098	0135941020 X54 028	1,458		(1,458)	
Total DFIT for the month - expense (benefit)						(8,819)			
Balance	03-31-2004	\$899,504						(314,827)	
Amortization	Apr-04	-29,363	2577055716 X55 028	0000918236 028	0135041010 X54 028	(10,277)		10,277	
Net of amortization		870,141							
Average balance		884,823							
Interest (net of tax)	0.0045771	4,050	0000918236 028	Q000941900 Q98 098	0135941020 X54 028	1,418		(1,418)	
Total DFIT for the month - expense (benefit)						(8,859)			
Balance	04-30-2004	\$874,191						(305,968)	
Amortization	May-04	-29,363							
Net of amortization		844,828							
Average balance		859,510							
Interest (net of tax)	0.0045771	3,934							
Balance	05-31-2004	\$848,762							
Amortization	Jun-04	-29,363							
Net of amortization		819,399							
Average balance		834,081							
Interest (net of tax)	0.0045771	3,818							
Balance	06-30-2004	\$823,217							

Note: The interest rate will be updated every six months and the uniform monthly amortization will also be updated every six months.